

CERTIFICATE

2021

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

Union Township

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2021 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	79-1962	5	175	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	70,850	63,175	
Non-Budgeted Funds					
Special Machinery		6			
Totals	xxxxxx		71,025	63,175	
Budget Summary		7			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		Yes

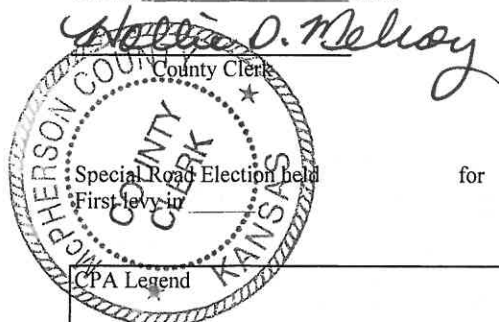
Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2020 Valuation

Assisted by:

Address:

Email:

Attest: 8-25 2020



Governing Body

for Mills for years.

RESOLUTION NO. 2020 - 01

*A resolution expressing the property taxation policy of the Union Township governing body with respect to financing the annual budget for 2021*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Union Township exceeding the amount levied to finance the 2020 budget of the Union Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Union Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Union Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2020 by the Union Township governing body, McPherson County, Kansas.

Union Township Governing Body

X Mike Patrick

X Tyler Hudson

\_\_\_\_\_

Union Township

2021

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020	+ \$ <u>60,728</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>60,728</u>

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ <u>0</u>
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ <u>385,744</u>
5b. Personal property 2019	- <u>376,204</u>
5c. Increase in personal property (5a minus 5b)	+ <u>9,540</u>
	(Use Only if > 0)
6. Valuation of property that changed in use during 2020:	+ <u>0</u>
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>9,540</u>
8. Total estimated valuation July 1, 2020	<u>4,392,028</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>4,382,488</u>
10. Factor for increase (7 divided by 9)	<u>0.00218</u>
11. Amount of increase (10 times 3)	+ \$ <u>132</u>
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>60,860</u>
13. Debt service levy in this 2021 budget	<u>0</u>
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>60,860</u>
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,093</u>
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>61,953</u>

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Union Township  
McPherson County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	60,728	5,412	55	231	171	7
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	60,728	5,412	55	231	171	7

County Treas Motor Vehicle Estimate 5,412

County Treas Recreational Vehicle Estimate 55

County Treas 16/20M Vehicle Estimate 231

County Treas Commercial Vehicle Tax Estimate 171

County Treas Watercraft Tax Estimate 7

MVT Factor 0.08912

RV Factor 0.00091

16/20M Factor 0.00380

Comm Veh Factor 0.00282

Watercraft Factor 0.00012

Union Township

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Union Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	73	135	38
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	2,349	1,650	137
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,349</b>	<b>1,650</b>	<b>137</b>
<b>Resources Available:</b>	<b>2,422</b>	<b>1,785</b>	<b>175</b>
Expenditures:			
Officers Pay	675	800	
Salaries & Wages			
Employee Benefits	853	750	
Supplies	259	197	175
Equipment			
Buildings Maintenance			
Insurance			
Cemetery maint	500		
Cash Forward (2021 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,287</b>	<b>1,747</b>	<b>175</b>
Unencumbered Cash Balance Dec 31	135	38	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	2,035	1,997	175
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			175
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2020 Ad Valorem Tax			0

See Tab A

CPA Summary
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Union Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	800	496	23
Receipts:			
Ad Valorem Tax	59,112	59,513	xxxxxxxxxxxxxxxx
Delinquent Tax	334	125	
Motor Vehicle Tax	5,298	5,044	5,412
Recreational Vehicle Tax	24	82	55
16/20M Vehicle Tax	306	278	231
Commercial Vehicle Tax	176	167	171
Watercraft Tax		8	7
Special Highway/Gasoline Tax	2,952	2,960	2,965
Refund on aggregate	10,000		
Insurance	2,414		
Interest on Idle Funds	77	100	50
Neighborhood Revitalization Rebate			0
Miscellaneous	261		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>80,954</b>	<b>68,277</b>	<b>8,891</b>
<b>Resources Available:</b>	<b>81,754</b>	<b>68,773</b>	<b>8,914</b>
Expenditures:			
Salaries & Wages	14,445	8,600	8,600
Employee Benefits	2,496	500	500
Road Maintenance	17,444	14,000	14,000
Road Materials	9,784	26,000	26,000
Equipment	33,513	16,000	16,000
Insurance	3,576	3,650	3,650
			2,100
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>81,258</b>	<b>68,750</b>	<b>70,850</b>
Unencumbered Cash Balance Dec 31	496	23	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	81,500	68,750	70,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,850
		Tax Required	61,936
Delinquent Comp Rate:	2.0%		1,239
Amount of 2020 Ad Valorem Tax			63,175

**Special Machinery**

K.S.A. 68-141g	2019 Actual Year
Unencumbered Cash Balance, Jan 1	100,000
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>100,000</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>100,000</b>

**CPA Summary**

NOTICE OF BUDGET HEARING

The governing body of  
Union Township  
McPherson County

will meet on August 11, 2020 at 7:00 P.M. at 2675 8th Ave., Liindsborg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 2675 8th Ave., Liindsborg, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,287		1,747		175		
Debt Service							
Library							
Road	81,258	14.439	68,750	14.380	70,850	63,175	14.384
Non-Budgeted Funds							
Special Machinery							
Totals	83,545	14.439	70,497	14.380	71,025	63,175	14.384
Less: Transfers	0		0		0		
Net Expenditure	83,545		70,497		71,025		
Total Tax Levied	60,082		60,728		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,161,112		4,326,272		4,392,028		
Outstanding Indebtedness,							
Jan 1	2018		2019		2020		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Mike Patrick  
Township Treasurer